New York World Cable Service.

The council of defense is now tryz to defend itself.

urk finds his former friends turnng a denf ear.

It is probably worth while to re-

sent had a string tied to it,

heir ideal of self-determination. announced that sugar prices

One of the acute issues of the day to be the providing of letter for jails which contain const. now, was that alleged lux-

on soda fountain drinks ever ed? That league of nations ts us ronfused. There is a limit to the vicar of

orough's mixture of patrim and religion. He draws the at Tipperary. s over of one cabinet after

cates that the ministry ot a very dependable profession rope just now.

then, to cinch their prophecy ey proceed to start the fireworks.

tor Robert L. Owen, of Okis one of the latest presi- at the same time. entries. A few other senaare still to be heard from-

litor Brisbane has purchased a per interest in New Jersey. at state, we believe, was the origor of the "no beer, no work" mlo-

irginia has decided that the libof the people will not be en-

"Man wants but little here below, tation has no application to Italy.

A London clergyman predicts that the close of the current year will bring the end of history. He will have some trouble, however, in coning the world that there is any limit to the making of books,

It is reported that President Poincare may not attend the "signing" though summer is proverbially the watchful. ceremonial. But that won't matter slack period in steel. The mills are He and King George have mighty little to do with what is go-

Praying for rain is not an unusual down in Louisiana the sprinkler reached. Since that, a gradual imseems ot have tilted the wrong way provement has been in progress. The and they have been praying for the market for cotton goods is strong

not to grab the territory of another easing up a bit. nation by force.

Sir Robert Borden is experiencing trouble in the reorganization of his cabinet over the tariff question. The tariff will always be resented by those Canadians who want free trade with this country.

our treasury department has a per- examples cited are fairly characterit may be pointed out that the en- there is more conservatism, but in on the tariff they can't win at all. It auditorium site is serious. It is ate has just added \$200,000,000 to none is there visible depression. It has several times stood them in good probably put out with the purpose of the house naval bill.

Remarks the Jacksonville Times-Remarks the Jacksonville Timeshapd, will measurably augment the appeared for good and all. Chairman tion. It is at last successful. To happeared for good and all. Chairman tion. It is at last successful. To happeared for good and all. Chairman tion. It is at last successful. To happeared for good and all. Chairman tion. It is at last successful. who is not fond of beefsteak will through prohibiting its use." Hardly. | Influence from the wheat harvest, inability to handle economy as a might be fatal. In addition, a great a constitutional amendment The butcher's prices will save him be felt in the channels of trade. all that trouble,

the complexion." The dairy profiteer. to all this information.

"EXPLOITING THE UNIFORM." The following statement has been ompiled at the headquarters of the Home Service division of the Amerits editorial use in the newspapers:

"While it is felt that imposters wearing the uniform of the United States army, navy or marine corps are not so numerous as to constitute a menace, there are enough of them Associated Press is exclusively end to use for republication all news particularly true of the service. This is paper, and also the it uses published herein. All rights republication of special dispatches continuous and the purchased almost anywhere and be purchased almost anywhere and productions asked. Indeed, prices of the purchased almost anywhere and productions asked. no questions asked. Indeed, prices of officers' uniforms have fallen to such an extent as to lead to the saspicion that during the war they were sold at a considerable profit.

"The law provides a severe penalty for the unauthorized wearin v of all or part of the prescribed uniform of any branch of the service, but in attempting to enter an alibi, the interest finds his former friends turng a desf ear.

It is probably worth while to re
This is not only their right. the prescribed red discharge chevron. This is not only their right,
but it is a practice to be encouraged
within reasonable limits. No one
will question the right of a discharged soldier to wear his uniform
at work, the supposition being that
it is a matter of his own business.
This public attitude encourages the
imposter, and if imposters are allimitation. Now they are claiming that Clem-Irish bishops are not satisfied lowed to exploit the uniform unmo-ith machine gun rule as meeting lested there is danger of precisely what the government is trying to discourage—the tramp soldter.

unseemly uses by soldiers who go about selling souvenirs, music, etc., w considered high enough. At

as sun shines.

"If this country were sending a defeated army home in rags and tatters to become a public burden, the soldiers would then be a public charge. But neither the public nor the soldiers can afford to forget that as an army the American army suffered only a few of the hardships of battle, and that its victory, as wonderful as any in history, was won by the superior quality of the manhood enlisted. The survivors are being sent home well clothed, in good health and fit, if men ever were, to earn a living as civilians. The libreral provisions for disabled solders eliminate the maimed beggar, and it is felt that on the whole there is little reason why any man should exploit the uniform for personal gain."

This statement wovers the ground the father goes to join them in the sund of shadows.

The loss of F. A. Hood will be felt by the comband the good fortune to know him and enjoy his friend-ship to know a list of the persons who have a list of the persons who have a list of the persons to the cut o This statement wovers the ground admirably. The uniform of the soldier is a badge of honor, not an instrument for playing a confidence game. We believe that most soldiers appreciate the significance and in s will produce war, not peace. vioability of their country's uniform, but occasionally it is forgotten,

A PROMISING OUTLOOK.

The Red Cross does well to remind

all of their obligation. It serves to

warn the public against imposition

As intimated in these columns a day or two ago, there have some indications of "financial madness" in this country. For two or three weeks, New York has been in terms of peace, willingly or under it that Senator Shields did not care the throes of a speculation craze of maion of Burleson's probable more or less severity. The movesor is already being heard, one ment was only checked by the we shall have to watch the enemy. But one year from now Senator Mcingness to accept Joe Tumulty spiraling upward. Transactions at nation, any nation, accepting under re-election. He has made a record 20 per cent, were reported. The federal reserve bank found it necessary of violence can be trusted only so Wasn't it asking him to assume a to inquire about who was furnishing long as it is helpless." red if somebody in the state money for the stock speculation. But happen to study the German burst of confidence in the soundness intention to violate the treaty.

of business, conditions. A most optimistic and encouraging ints that little long." Perhaps review of the domestic business sit- last, or what nations ten or twenty re may have been such a man uation was printed in the Philadelthere, some time, but the quo- phia Record Monday. Nearly every embittered Germany a useful instru- Hohenzollern ancestor, Frederick the line is said to be feeling the urge of increased trade. Many manufacturing concerns were reported as with-It is proposed in congress to abol- prices are reported as advancing spirit in which it is signing must were ish the department of the interior than are declining. This, of course, give rise to misgivings," and substitute therefor the depart- means that there is plenty of money

intensified. Steel continues to improve, alreported running at 70 per cent. capacity. There had been a continual decline in output after the signing of the armistice until early in May, enomenon in this country, but when a minimum of 50 per cent, was

Building operations continue to filling orders. Pipe mills are also to steal this thunder from the demable to sell all the pipe they can turn ocrats may conceivably be the para-An exchange has discovered that out for use in the oil regions. The is confidently believed that the war settlement, now thought near at hand, will measurably augment the

servable. Weather conditions have not been so government bulletin suggests favorable for corn and cotton, but A government bulletin suggests favorable for corn and cotton, but the tariff, what can they win on?

The both are now developing fast. The lt has happened before that there the parking space would be available. beverage to be outlawed July 1, as- acreage of both these staples is was not much in the way of issues to ble for automobiles. It is true the suring us that "buttermilk renews slightly below last year, hence good divide the parties and may so happen, only auditoriums in Knoxville, Ashe-s youth, makes the skin fair and keeps prices are practically assured. Most

PASSING OF F. A. HOOD.

A message which brought surprise and sorrow to many friends in Chat- uation, the Nashville Banner makes tanooga and surrounding territory the following observation: ican Red Cross with the design of was that which announced the death of Col. F. A. Hood at San Diego, Cal., Wednesday night. It was not generally known that he was seriously iii. It was only known that he had accompanied an invalid son to Colorado two years ago in the hope of Wednesday night. It was not genorado two years ago in the hope of improving the latter's health, that the son died about a year ago and that Col. Hood had decided to remain longer on account of his own impaired health. But his friends generaffy did not know he was in any mmediate danger of death.

Col. Hood was more or less of an institution in Chattanooga. In addition to the fact that he was a successful business man, he was, perhaps, the most intimate and devoted local friends of William Jennings Bryan. He became acquainted with Mr. Bryan at the Chicago convention of 1896, and their intimacy and friendship continued until his eath. Col. Hood was the organizer of the Bryan Birthday club and the leading spirit in the several banquets which it gave. These banquets were notimes by Mr. Bryan himself.

was just the type of man whose friendship is relished by the Neson than because they feel they are son unswervingly. He knew little of the are intended in the son unswervingly. He knew little our efforts in that direction. American newspapers sho

land of shadows-

which the Germans sign does not making

duress."

Germany is helpless now, but who knows how long the coalition will years from now may not find in, an ment for new ambitions?

market, this condition will be greatly the league of nations.

THE TARIFF AS AN ISSUE.

observation as follows: "The republican majority in cengress may act so as to make the democrats will win."

Perhaps it was meant to say the the largest buyers of steel products ocrats enjoy no monopoly in that a heroic typeand are having great difficulty in particular line. Republican attempts the crown prince has left Holland,

> mount issue of 1920. But back to the tariff. It may be We do not presume that the sur

again. Politics is a queer sort of ville and some other cities are over of the loss in acreage was sown in game and it is never quite safe to markets, but these structures are

With reference to the peace sit-

"Whatever Germany may do, it is the part of the United States to ac-

with the foregoing sentiment from

our contemporary. The United States and devote its energies to restoraover the world. We can more readily do this than anybody else. The war has injured us much less severely than other nations. There is less occasion for prolonged bitterness on our part. Moreover, our distance protects us from the friction and with whom we have been at war.
We are peculiarly situated and fitted to lead in the promotion of an era of better feeling. Let's not neglect the proffered opportunity.

And just as America should lead the world back to peace the world back to peace the research to the profession of the constitution of the United States provides that "all bills for raising revenue shall originate in the house of representatives." the present revenue law, which, it is estimated will raise about \$6,000,000,000 this year, had its origin—or at least the form and detail of it did—in the ingenious mind of Mr. McCoy.

He also formation of the United States provides that "all bills for raising revenue shall originate in the house of representatives." the present revenue law, which, it is estimated will raise about \$6,000,000,000 this year, had its origin—or at least the form and detail of it did—in the ingenious mind of Mr. McCoy. annoyances of a border contact or

And just as America should lead the world back to peace, the newspapers should be the chanticlers of America. It is an honor to cease from strife and we have striven long enough. The world has had enough of destruction—about all it can stand—and is now pleading for reconstruction. There will evidently be long years before all of the European war asperities are entirely obliterated, but it is worth while to bend our efforts in that direction. American newspapers should not magnify trifles and thus tend to inflame the table occasions, liberally attended by America. It is an honor to cease eminent persons, and two or three from strife and we have striven long One of the obvious traits of Col. of destruction-about all it can stand Hood's character was his open- -and is now pleading for recon-"The uniform is also being put to hearted geniality and frankness. He struction. There will evidently be was just the type of man whose long years before all of the European

It would be of considerable inter-

that his estimate will be about right.

But there is hope ahead for the income tax payer. In 1920 the strain upon your purse will not be so great as it was during the present year. The strain will be less by \$2,000,000,000, according to Mr. McCoy.

This year the tax on individual incomes is 5 per cent, on the first \$4,000 in excess of the exemptions, and 12 per cent on all above that figure. Next year, under the terms of the war revenue act, the rates will be 4 and 8 per cent. matter. If a lasting peace and a also went in person with his confrere better world order are what the al- to the department of justice, where lies most desire it matters very he gave his assurance that the apmuch. At Brest-Litovsk the Rus- pointment was a proper one and sians signed what they called "a ought to be made. Of course, it is peace of violence," and went away generally the custom for two sennwith war in their hearts." In that tors of the same party to agree or treaty, as Mr. Asquith declared, a division of patronage, but certhere were no elements of reconcili- tainly such an arrangement ought ation and durable peace; Russia not to apply in the case of the sesigned because it was helpless, but lection of a man against whom such with reservations none the less real charges have been made as against for not being written into the dic- Mr. Worley and before the departtated treaty. This is but one case ment of justice had completed its inof many to show that it is far from vestigation. Five years ago when being a matter of indifference Worley was a candidate for the same whether a beaten power signs the place he was not appointed. Was to be a candidate for re-election Already there are indications that with this appointment to defend? compulsion what it considers a peace which has won him many friendsgreat deal to make him a party in The sinking of the ships, exposure full part to the Worley indorse-

> GERMANY FOLLOWS ONLY STRONG LEADERS. If the crown prince had some of

the qualities of leadership of his

The signing of the treaty does not to the fatherland might mean anpromise well for the stability of the other hundred days war, such as drawing their men from the road in new government. Already there is Napoleon's return from Etba preciporder to make an effort to catch up strong likelihood of revolution. So itated. The German people has alwith orders. There is an extraordi- the Republican closes with this ob- ways been peculiar in this respect: narily strong retail business in staple servation: "That Germany signs the When led by strong men they fought articles and luxuries as well. More treaty is cause for gratitude, the with the greatest patriotism and practically When their rulers were weak, as was The fear that must ever be pres- the case with King Frederick Wilnt of public works. On he the- among the people to buy what they ent with us is that a recovered Ger- liam of Prussia, who was on the ery, presumably, that changing the want, and they are buying. When many will, with a recovered Russia throne during the Napoleonic wars, of a rose improves its fra- the mammoth wheat crop starts to and a designing Japan, join to break they suffered almost every humiliation and were easily overcome. It So it is going to be incumbent on was Queen Louise and her genthe victorious nations to be very erals, Stein and Schanholst, who aroused the people and finally threw off the yoke. Unquestionably there is a strong military and royalist A democratic paper indulges an party yet in Germany. The national humiliation imposed by the treaty would drive the people either into desperate resistance, or into worse anarchy. The terrible scenes in tariff an issue next year. If so the Hamburg are an evidence of the bolshevist movement. The masses are without hope in an economic way, hard to believe that any considerable and may be swayed to extremes, could be measurably satisfied if, in ing expectations. Foodstuffs are still pose the tariff seriously as an important issue portant issue port terpret it as simply a mutual pledge are indications of a tendency toward witnessed just as unlikely things. It used to be a sort of slogan among to cause deep concern in allied countries. But he is considered rather a republicans that democrats could be depended upon to act the fool at the weak figure, perhaps not as softpercentage of gain showing larger crucial moment, but the present conalmost daily. Automobile makers are gress demonstrates, that the dem-

Later-Today's cables deny that but state that the ex-kaiser is preparing to do so.

said that if the republicans can't win gestion of the markethouse for an shirt lies the credit for most of their have now for several years been achievements. The latter has dis- building up a market as an instituof nations an issue. They have shown terial change in its arrangement winner. But they are at home with deal of valuable property about the the tariff, which seems about all that market would have to be purchased. is left to them. If they can't win on The building of the auditorium there seems to have beaten us wheat. Crop conditions, as well as bet on the state of the public mind conditions in industry, are considered extremely healthy.

game and it is never quite safe to markets, but these structures are not on anything like the scale which sixteen months hence.

## The Man That Makes the Taxes By FREDERIC J. HASKIN

Washington, June 24.—"Income Tax Payer, meet Mr. Joseph B. McCoy, Mr. McoCy, meet your victim."

It might not have been in good taste to make such an introduction a few months back, when millions of men and women throughout the country were struggling with their income tax returns. But now that the worst is over it is in order to present the power behind the throne of taxatiqn. This power is just plain Joe McCoy, middleaged and pleasant. He is a government actuary.

Figures are McCoy's specialty. He

ment actuary.

Figures are McCoy's specialty. He works with them, talks about them and dreams of them. He is never so happy as when he is computing some big government financial problem that runs into the billions. The more figures, the better he likes it. Much of the government's business its done in billions these days, when the annual interest on the national debt is greater than war the total expense of operating the government in 1913.

While the constitution of the United

should or could be taxed.

Back in 1913, when an income tax was first proposed, there was almost nothing upon which to base estimates of the amount of money the levies might bring in. At that time the idea was new in this country, North Carolina was the only state in the union with an income tax, and it derived only about \$18,000 annually from that

Mr.McCoy was not discurraged by reason of this lack of fact and precedent to work upon. He made a study of the various forms of taxation in Europe. He found that the English system could not be applied here satisfactorily. He took up the German method of taxation, and he liked it so well that our present tax system is vell that our present tax system is argely based upon the German system. The first year that the income tax law was in effect, the yield on the corporation income tax was within a few thousand dollars of the estimate fixed by Mr. McCoy. He estimates that about \$6,000,000,000 will be raised this year, and the present indications are that his estimate will be about right.

There will also be a reduction of the tax on incomes of corporations. The present rate is 12 per cent, on the net-incomes of corporations, while next year it will be 10 per cent. The war-profit tax will be eliminated entirely. The excess profit tax will be cut from 30 and 65 per cent, to 20 and 40 per

cent.

This year it is expected that nearly \$1,000.000,000 will be collected in taxes on whea beer, liquor and spirits. This source of revenue is lost when prohibition takes effect next year. Less than \$10,000,000 of this will be made up by a tax on soft drinks.

by a tax on soft drinks.

The fiscal year of 1918-19 is the most expensive in the history of the country. The total disbursements for the year are close to \$25,600,600,000. In 1865, the year following the Civil war, were trivial in comparison. In 1892, immediately after the Spanish-American war, less than \$1,000,600,000 was expended in running the government.

At the beginning of the Civil war, that is July 1, 1861, our national debt was \$30,581,000. At the end of that war we owed something like \$2,850,000,000, and this sum had increased to about \$3,000,000,000 just before the outbreak of the great world's war. Today our national debt is about \$25,000,000,000, which money was raised by Liberty Bonds.

The United States is the least bur-

Bonds.

The United States is the least burdened with debt, when all things are considered, of all the countries of the world. The latest figures available show that France in 1917, with an annual revenue of \$961,000,000 was expending annually \$8,130,000,000. It is figured that now her total debt is over \$30,000,000,000.

over \$30,000,000,000.

In 1916, Gérmany's annual receipts were \$510,000,000, while she was spending \$3,181,000,000. Her debt is said to be more than \$20,228,000,000 without the additional burden that will be imposed upon her by the terms of the peace treaty. Beside the national debt, German states have their private debts, just the same as the various states of our union have their own obligations.

just the same as the various states of our union have their own obligations.

Italy in 1917 was raising about \$1,000,000,000 annually in taxes, while the annual expenditure was more than three times that much.

England is estimated to have obligations close to \$40,000,000,000. In 1918, the total revenue of the United Kingdom was \$3.442,000,000, to meet annual expenditures of \$13,000,000,000. At that time her debt was close to \$30,000,000,000. Wery little is known of Russia's debt since 1915. Then there was being raised annually about \$1,500,000,000, while the annual cost of operating the government was four times that much Russia's debt was \$22,774,000,000 at that time, but it has increased in leaps and bounds since then, as the present government is issuing its own paper money without any security behind it as fast as the presses can turn it out.

Mr. McCoy desies the claim recently made that taxes in this country have increased 2,000 per cent. In 1914 the annual revenue was about \$1,000,000,000. This year it will be about \$6,000,000,000, or an increase in taxes of about 600 per cent. The increase in taxes in England is estimated to be about 1100 per cent.

Here is an interesting comparison of the income tax in various countries:

A married man with a salary of \$2,500 in the United States pays

pays \$11.25.

A man with an income of \$1.000,000 in the United States pays in toxes \$703,020; in England he pays \$519.687.60; in Canada he pays \$499,157; in France he pays \$123,792.50.

In the United States a man with an income of \$5,000,000—and according to Mr. McCoy there are ten or tweive of them—pays \$3,783,030 income pax.

(Subject of tomorrow's letter, "A Friend of Fallen Men.")

taxes; in England he pays \$310.94; Canada he pays \$10.94; In France he sail 25.

man with an income of \$1.800,000 the United States pays in taxes billed to trim the lawn, do not wait the morrow's dawn; you may then be dead and gone—do it now. If you'd build yourself a home, do it now; if you'd write an endergo pome, do it now; if you'd write an endergo pome, do it now; if you'd write an endergo pome, do it now; if you'd write an endergo pome, do it now; if you'd write an endergo pome, do it now; if you'd removate your life, do it now; if you'd not now; if you'd not now; if you'd not now; if you wish to save a roll, save it now; if you hope to make a hit, do it now; for no man can rise and say what may happen when today is worn out and laid away; do things now. If you'd demonstrate your grit, do it now; for no man can rise and say what may happen when today is worn out and laid away; do things now. If you'd demonstrate your grit, do it now; for the idler cuts no ice, and the dreamer acks the price; if you'd get there once or twice, do it now.

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